

**CT13-P**

SF 48479

7-05

**INDIANA DEPARTMENT OF REVENUE**  
**Cigarette Paper and Tube Tax Return**  
**for In-State Distributors**

For the Period of \_\_\_\_\_, \_\_\_\_\_  
Distributor's License Number \_\_\_\_\_

**Mail to:**

Indiana Department of Revenue  
P.O. Box 901  
Indianapolis, Indiana 46206-0901

Name of License Holder		License Number
Address		Federal I.D. Number
City	State	Zip Code
Telephone Number		

**Part I - Cigarette Paper and Tube Accountability**

	CARTON REQ 1	CARTON REQ 2	CARTON REQ 3	LOOSE PAPERS w/TOBACCO	
1 Beginning Inventory - Unstamped					
2 Purchases - Schedule "CPA"					
3 Purchased From Licensed Distributor - Schedule "CPB"					
4 Total - Lines 1, 2 & 3					
5 Deduct Closing Inventory - Unstamped					
6 Quantity to Account for Line 4 Minus Line 5					
7 Sales in Interstate Commerce "CPD"					
8 Sales to Licensed Distributor Unstamped "CPE"					
9 Total Deductions - Lines 7 & 8					
10 Total Stamped - Line 6 Minus Line 9					
11 Tax Rate Per Items Stamped	\$ .12	\$ .24	\$ .36	\$ .12 Per 1200 Papers	
12 Tax Due Per Items Stamped	\$	\$	\$	\$	
				* * *	

13 Total Tax Due Add Line 12 All Columns \$ \_\_\_\_\_

\*\*\*For Loose Papers with Tobacco Affix Stamps to Back of Return

**Part II - Stamp Accountability**

14 Beginning Inventory of Tax Stamps			\$ _____
15 a Add Purchases During Month	Inv Date	Inv No	_____
b	Inv Date	Inv No	_____
16 Total Lines 14 and 15			\$ _____
17 Deduct Closing Inventory of Tax Stamps	No. of Stamps on Hand		_____
18 Stamps Used During Month			\$ _____
19 Overage/Shortage Line 13 Minus Line 18			_____

# **Instructions for Form CT13-P ( Indiana Cigarette Paper and Tube Tax Return)**

## **For In-State Distributors**

### **Part I – Cigarette Paper and Tube Accountability**

(Cartons with 1,200 or less papers require 1 stamp, cartons with 1,201 to 2,400 papers require 2 stamps, cartons with 2,401 to 3,600 papers require 3 stamps, loose papers included with tobacco products requires 1 stamp for every 1,200 papers.)

**Key**      REQ 1 = Requires 1 stamp    REQ 2 = Requires 2 stamps      REQ 3 = Requires 3 stamps

**Line 1 Beginning Inventory – Unstamped** – The number of unstamped cartons (by size type) in inventory at the beginning of the period. This should be the same numbers as reported for the closing inventory from the previous monthly CT13-P (Line 5).

**Line 2 Purchases – Schedule “CPA”** – The number of unstamped cartons (by size type) purchased from manufacturers or vendors during the period. These figures are carried forward from the totals on Schedule CT-18P – CPA.

**Line 3 Purchased From Licensed Distributor – Schedule “CPB”** – The number of unstamped cartons (by size type) purchased from other Indiana Licensed Distributors during the period. These figures are carried forward from the totals on Schedule CT-18P – “CPB”.

**Line 4 Total – Lines 1, 2 & 3** – Line 1 plus(+) Line 2 Plus(+) Line 3 and list the totals.

**Line 5 Deduct Closing Inventory – Unstamped** – The number of unstamped cartons (by size type) in inventory at the end of the period.

**Line 6 Quantity to Account for** – Line 4 minus(-) Line 5 and enter totals.

**Line 7 Sales in Interstate Commerce “CPD”** – The number of unstamped cartons (by size type) sold to customers outside of Indiana. These figures are carried forward from the totals on Schedule CT-18P- CDP.

**Line 8 Sales to Licensed Distributor Unstamped “CPE”** – The number of unstamped cartons (by size type) sold to other Indiana Licensed Distributors during the period. These figures are carried forward from the totals on Schedule CP-18P-CPE.

**Line 9 Total Deductions – Lines 7 & 8** – Line 7 plus(+) Line 8 and enter totals.

**Line 10 Total Stamped – Line 6 Minus Line 9** – Line 6 minus(-) Line 9 and enter totals.

**Line 11 Tax Rate Per Items Stamped** – This is the listing of tax rates for each carton type.

**Line 12 Tax Due Per Item Stamped** – Line 10 multiplied(x) by Line 11 and enter the dollar amounts.

**Line 13 Total Tax Due Add Line 12 All Columns** – Add the totals from the columns on Line 12 and list the grand total due.

### **Part II – Stamp Accountability**

**Line 14 Beginning Inventory of Tax Stamps** – The dollar value of the stamps (unattached to cartons or the return) in inventory at the beginning of the period. This should be the same figure as reported for the ending inventory in the previous monthly CT13-P (Line 17).

**Line 15 Add Purchases During Month** – List the invoice date and invoice number of each stamp purchase made during period. Place the total purchase dollar amount in the far right column.

**Line 16 Total Lines 14 and 15** – Line 14 plus(+) Line 15 and enter the dollar amount.

**Line 17 Deduct Closing Inventory of Tax Stamps** – List the number of stamps (unattached to cartons or the return) in inventory at the end of the period. List the dollar amount of stamps in the closing inventory in the far right column.

**Line 18 Stamps Used During Month** – Line 16 minus(-) Line 17(dollar amount) and enter the total.

**Line 19 Overage/Shortage Line 13 Minus Line 18** – Line 13 minus(-) Line 17 equals the amount of tax over or under stamped.